

--- “Series of 1874” - RED - Toronto Division - “BOXES” – for Warehousing - 60 x 112 mm. ---

Chris Ryan, “Canadian Revenue Newsletter”, No. 39, May 2002

“The CADDY excise stamp was redesigned in 1871, with the first delivery by BABN occurring at the end of July. ... New BOXES stamps were added later in red (pre-October 1873) and in black (post-October 1873). Initially and predominantly, these new upright rectangular stamps were printed from steel plates, with some later production by lithographic transfers. Lithographic versions included a small 1882 shipment of green caddy stamps for use in Montreal. This green caddy stamps was only produced by lithography.

The blue Customs versions of the new box and caddy stamps did not appear until 1881, following the December 1880 assumption by the Revenue Department of responsibility for the procurement of Customs tobacco stamps. The entire supply of these Customs stamps was printed by lithography.

In September 1874 the Revenue Department authorized the preparation of the first Division-specific stamps for manufactured tobacco. These stamps bear the printed name of the Revenue Division and signature of its Collector in the spaces previously left blank to be filled in by hand or rubberstamp. The first of these personalized stamps were prepared for use in Montreal and Toronto. It is surmised that similar stamps for other Divisions were subsequently introduced overtime as warranted by numbers used.”

Chris Ryan, “Canadian Revenue Newsletter”, No. 40, December 2002

“Passage of the 1880 Statute affected the ‘large’ tobacco stamps in two significant ways. The first effect was the deletion of the reference on the stamps to the previous Statute **XXXI VICT. CAP. VIII**. On July 1st 1880, BABN was instructed by the Revenue Department to remove all references to the old Statute from the existing printing plates. ... The second effect was the overprinting of the Box stamps with the new weight limit of **one hundred and ten pounds**. ... The timing of this overprinting, which is known reading both up and down in different type faces and colours, has not yet been determined by this writer. Lee Brandom lists as **M-134** a “Montreal” Division red Box stamp with **XXXI VICT. CAP. VIII** removed, but without the weight restriction added. However, the price quoted by Brandom for this stamp indicates that he thought it to be a very rare item. This extreme scarcity is perhaps an indication that the decision to overprint the weight limit was made soon after the new design of Box stamps had been prepared.”

The catalogue lists the Toronto Division, red, BOXES, warehousing stamps as follows:

RM-193 - BOXES, Toronto Division, red, perf 12, on *block watermarked* thick wove, 5 mm. control numbers
RM-229 - RM-193 overprinted with **Not to cover more than 110 lbs.** in upper and lower case, reading up

1st BABN Contract (1868-1873)

John McKay records that 193,980 *recess printed* copies of “Tobacco Boxes, W. H. E. Red” and 138,522 *lithographed* copies of “Red Tobacco” were ‘delivered’. These were DIVISION OPEN stamps.

Lee Brandom lists the square red BOXES stamp as *lithographed*. The *recess printed* entry is the first record of the preparation of the red 1872 Division “Open” vertically oriented **RM-69**.

2nd BABN Contract (1873-1878)

John McKay records the ‘delivery’ of 198,000 *recess printed* copies of “Red Boxes”. These were mostly for the “Montreal” Division.

3rd BABN Contract (1878-1886)

John McKay records the ‘delivery’ of 145,000 *recess printed* copies of “Red Boxes”. This includes those printed for the “Toronto” Division.

$198,000 + 145,000 = 343,000$ *recess printed* vertical red BOXES stamps for Montreal & Toronto

--- “Series of 1874” - Toronto Division - RED - “BOXES” - 2nd BABN Contract (1873-1878) ---

--- RM-193n - recess printed on *block watermarked* horizontal mesh thick wove ---

--- perforated 12 - 60 x 112 mm. - *without* control numbering - scanned at 75% scale ---

--- “*W. H. Entry No.*” on the 4th line - inscribed *J. Morrow / Collector I.R.* ---

The catalogue lists the Toronto Division, red, BOXES, warehousing stamps as follows:

RM-193† - BOXES, Toronto Division, red, perf 12, on *block watermarked* thick wove, 5 mm. control numbers - **WANTED!**

Lee Brandom *does not* list the Toronto Division red BOXES stamp, with the top inscription XXXI VICT. CAP. VIII removed. Chris Ryan reports that *W. C. Stratton* replaced *John Morrow* as Collector at Toronto on December 1st 1880.

Chris reports in the “Canadian Revenue Newsletter”, No.41, of March 2003 that all CADDY and BOX stamps were discontinued as of July 1st 1883. At that time the surplus copies were probably recalled for destruction.



★**RM-193n** - BOXES, Toronto Division, red, perforated 12, without control numbering, recess printed on *block watermarked* horizontal mesh thick wove

--- “Series of 1874” - Toronto Division - RED - “BOXES” - 1880 ---

--- RM-229 - recess printed on *block watermarked* horizontal mesh thick wove - perforated 12 - 60 x 112 mm. ---

--- with 5 mm. blue controls - scanned at 75% scale - inscribed *J. Morrow / Collector I.R.* ---

--- overprinted **Not to cover more than 110 lbs.** reading vertically up ---

The catalogue lists the Toronto Division, red, BOXES, warehousing stamps as follows:

RM-229 - RM-193 overprinted with **Not to cover more than 110 lbs.** in upper and lower case letters, reading up



★RM-229 - BOXES, Toronto Division, red, perforated 12, with 5 mm. control number **02500**, recess printed on *block watermarked* horizontal mesh thick wove, typographed in 3 mm. Gothic letters **Not to cover more than 110 lbs.**

02500 ★	RM-229	BOXES, red, Toronto Division, perf 12, on block watermarked thick wove
02525	RM-229	BOXES, red, Toronto Division, perf 12, on block watermarked thick wove
02530	RM-229	BOXES, red, Toronto Division, perf 12, on block watermarked thick wove
02542	RM-229	BOXES, red, Toronto Division, perf 12, on block watermarked thick wove
02563	RM-229	BOXES, red, Toronto Division, perf 12, on block watermarked thick wove
02565	RM-229	BOXES, red, Toronto Division, perf 12, on block watermarked thick wove
02569	RM-229	BOXES, red, Toronto Division, perf 12, on block watermarked thick wove
08028 ★	RM-229	BOXES, red, Toronto Division, perf 12, on block watermarked thick wove
08054	RM-229	BOXES, red, Toronto Division, perf 12, on block watermarked thick wove
08086	RM-229	BOXES, red, Toronto Division, perf 12, on block watermarked thick wove
08107	RM-229	BOXES, red, Toronto Division, perf 12, on block watermarked thick wove
08112	RM-229	BOXES, red, Toronto Division, perf 12, on block watermarked thick wove
08122	RM-229	BOXES, red, Toronto Division, perf 12, on block watermarked thick wove

Although the overprint **Not to cover more than 110 lbs.** comes from 1880-81, these stamps were probably printed under the 2nd BABN Contract (1873 - 1878). Lee Brandom *does not* list, and the collection *does not* contain, a copy of the “Toronto” Division red BOXES stamp with the inscribed Statute XXXI VICT. --- CAP. VIII removed, under the 3rd BABN Contract, as per the “Inland Revenue Department” instructions of 1880.

--- the John McKay record of the 'delivery' of "Red Boxes" ---

2nd BABN Contract (1873-1878)

John McKay records 198,000 *recess printed*

3rd BABN Contract (1878-1886)

John McKay records 145,000 *recess printed*

343,000 Montreal & Toronto stamps

--- the control number ranges - as recorded to date ---

RM-188 - BOXES, Montreal, red, perf 12, on *block wmkd* thick wove, 5 mm. controls

- 19726 to 98486

RM-226 - BOXES, Montreal, red, perf 12, on *block wmkd* thick wove, 5 mm. controls,
inscribed *J. L. Vincent* with XXXI VICT. --- CAP. VIII removed

- no numbered copies

RM-227 - RM-226 overprinted **Not to cover more than 110 lbs.** reading up

- 222321 to 268038

RM-193 - BOXES, Toronto, red, perf 12, *block wmkd* thick wove, 5 mm. controls

- no numbered copies

RM-229 - RM-193 overprinted **Not to cover more than 110 lbs.** reading up

- 02500 to 08122

--- collected to date ---

RM-188 / 227 - 268,038

RM-193 / 229 - 8,122
276,160

Chris Ryan reports in the "Canadian Revenue Newsletter", No.41, of March 2003 that all CADDY and BOXES stamps were discontinued as of July 1st 1883.

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